

EXHIBIT B

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Delphi Corporation, et al.
Summary of Hours and Standard Fees Incurred By Professional
October 8, 2005 through January 31, 2006

Name of Professional Person	Position	Hourly Billing Rate	Total Billed Hours	Total Compensation
Cvach, Gary	Partner	\$ 760	1.3	\$ 988.00
Klasing, Martha	Partner	\$ 760	2.9	\$ 2,204.00
Silberg, Gary	Partner	\$ 435	7.3	\$ 3,175.50
Van Orden, Len	Partner	\$ 435	1.0	\$ 435.00
Advani, Vikram	Partner	\$ 425	4.0	\$ 1,700.00
Alexandrou, Anthony	Partner	\$ 425	61.4	\$ 26,095.00
Andrade, Rogerio V	Partner	\$ 425	5.5	\$ 2,337.50
Bacon, Michael	Partner	\$ 425	7.8	\$ 3,315.00
Chung, S. M.	Partner	\$ 425	0.5	\$ 212.50
Des Places, Laurent	Partner	\$ 425	5.8	\$ 2,465.00
Forbes, Andrew	Partner	\$ 425	5.0	\$ 2,125.00
Gajdziński, Marek	Partner	\$ 425	5.3	\$ 2,252.50
Hernandez, Mario A.	Partner	\$ 425	33.9	\$ 14,407.50
Jo, Ja Young	Partner	\$ 425	5.0	\$ 2,125.00
Karpen, Patrick	Partner	\$ 425	16.0	\$ 6,800.00
Kerschbaumer, Helmut	Partner	\$ 425	1.0	\$ 425.00
Kratz, Johan	Partner	\$ 425	6.2	\$ 2,635.00
Meyring, Norbert	Partner	\$ 425	20.1	\$ 8,542.50
Moemken, Bernhard	Partner	\$ 425	37.0	\$ 15,725.00
Murray, Peter	Partner	\$ 425	3.4	\$ 1,445.00
Nink, Gabriella	Partner	\$ 425	3.0	\$ 1,275.00
Rinaldi, Michele	Partner	\$ 425	1.0	\$ 425.00
Serrate, Fernando	Partner	\$ 425	5.0	\$ 2,125.00
Viegas, Ines	Partner	\$ 425	15.6	\$ 6,630.00
Wallace, David	Partner	\$ 425	2.0	\$ 850.00
Yong, Doyoung	Sr. Manager	\$ 520	116.5	\$ 60,580.00
Cheung, Anita	Sr. Manager	\$ 375	11.0	\$ 4,125.00
Chiu, W. H.	Sr. Manager	\$ 375	5.0	\$ 1,875.00
Frucci, Jay	Sr. Manager	\$ 375	12.5	\$ 4,687.50
Hwang, Andrew	Sr. Manager	\$ 375	168.5	\$ 63,187.50
Brickley, Douglas	Director	\$ 345	2.1	\$ 724.50
Khan, Adil	Director	\$ 345	27.9	\$ 9,625.50
Nandy, Robin	Manager	\$ 405	36.8	\$ 14,904.00
Avenale, Fabio	Manager	\$ 325	3.0	\$ 975.00
Azevedo, Paulo	Manager	\$ 325	3.1	\$ 1,007.50
Balzar, Christoph	Manager	\$ 325	20.7	\$ 6,727.50
Barquero Royo, Miguel	Manager	\$ 325	40.0	\$ 13,000.00
Beer, Gabor	Manager	\$ 325	10.0	\$ 3,250.00
Bourke, Peter	Manager	\$ 325	13.8	\$ 4,485.00
Doogar, Disha	Manager	\$ 325	25.2	\$ 8,190.00
Fagundes, Leandro	Manager	\$ 325	7.5	\$ 2,437.50
Gulati, Rohit	Manager	\$ 325	13.0	\$ 4,225.00
Hwang, Joe Nam	Manager	\$ 325	27.7	\$ 9,002.50
Khetan, Sandip	Manager	\$ 325	8.0	\$ 2,600.00
Lespron, Fernando	Manager	\$ 325	34.1	\$ 11,082.50
Lim, Dongjin	Manager	\$ 325	398.0	\$ 129,350.00
Massey, Leanne	Manager	\$ 325	27.9	\$ 9,067.50
Miotto, Federico	Manager	\$ 325	5.0	\$ 1,625.00
Modicom, Helene	Manager	\$ 325	2.9	\$ 942.50
Muehlenbrock, Sven	Manager	\$ 325	10.0	\$ 3,250.00
Nagórko, Katarzyna	Manager	\$ 325	31.7	\$ 10,302.50
Neto, Nuno	Manager	\$ 325	51.6	\$ 16,770.00

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Ng, C.W.	Manager	\$ 325	10.0	\$ 3,250.00
Poiron-Crocheton, Florence	Manager	\$ 325	77.9	\$ 25,317.50
Schaefer, Frank	Manager	\$ 325	245.9	\$ 79,917.50
Schlesinger, Agnes	Manager	\$ 325	1.5	\$ 487.50
Sim, S. L.	Manager	\$ 325	6.0	\$ 1,950.00
Wang, Jason	Manager	\$ 325	79.2	\$ 25,740.00
Wolniakowski, Karol	Manager	\$ 325	10.7	\$ 3,477.50
Larocca, Leonard	Manager	\$ 290	24.9	\$ 7,221.00
Froylan, Sandra	Sr. Associate	\$ 320	71.2	\$ 22,784.00
de Forges, Arielle	Staff Senior	\$ 225	13.8	\$ 3,105.00
Han, Jin Hee	Staff Senior	\$ 225	5.8	\$ 1,305.00
Jones, Kevin	Sr. Associate	\$ 210	20.6	\$ 4,326.00
Sellers, Monica	Sr. Associate	\$ 210	14.2	\$ 2,982.00
Uberoi, Sakshi	Staff Accountant	\$ 175	5.0	\$ 875.00
Darin, Mark	Associate	\$ 260	18.0	\$ 4,680.00
Sukurs, John	Associate	\$ 150	27.9	\$ 4,185.00
Less 50% Travel				<u>\$ (1,965.00)</u>
Subtotal Hours and Fees			<u>2,003.1</u>	\$ 698,352.00

TAX - International Executive Services

Category	Number of Employees	Cost per Tax Return	Tax Return In Progress	Tax Return Completed	Total Compensation
US Inbound Expatriates	154	\$1,750	120	34	\$ 164,500.00
US Outbound Expatriates	294	\$1,750	259	33	\$ 284,375.00
Mexico Border Employees	549	\$750	165	384	\$ 349,875.00
J-1 Trainees	135	\$375	0	135	\$ 50,625.00
US Outbound Expatriates (Amended Return)	4	\$800	0	4	<u>\$ 3,200.00</u>
					\$ 852,575.00
Subtotal - Fees					\$ 1,550,927.00
Agreed upon Rate Discount (per IES Engagement Letter)					<u>\$ (31,842.00)</u>
Adjusted Discounted Fees					\$ 1,519,085.00
Less Unapplied Residual Retainer					<u>\$ (79,962.50)</u>
Total Hours and Fees				<u>2,003.1</u>	\$ 1,439,122.50
Out of Pocket Expenses					\$ 17,631.00
Net Requested Fees & Out of Pocket Expenses					<u>\$ 1,456,753.50</u>